

MEMO ENDORSED

K&L GATES

USDC SDNY
DOCUMENT
ELECTRONICALLY
DOC #: 3-31-25
DATE FILED: 3-31-25

March 20, 2025

By ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

*Application denied,
possibly subject to
consideration when
trial 3 is ready for trial.*

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SO ORDERED


LEWIS A. KAPLAN, USDJ
3/31/25

Re: *In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation*, 18-md-2865 (LAK);
 Related Action: *Skatteforvaltningen v. The Goldstein Law Group PC 401(k) Profit Sharing Plan*, et al., 1:18-cv-05053

Dear Judge Kaplan:

We write on behalf of defendants/third-party plaintiffs, The Goldstein Law Group PC 401(K) Profit Sharing Plan (the “Goldstein Plan”), Sheldon Goldstein, Scott Goldstein, and Acer Investment Group, LLC (“Acer”) (collectively, the “Goldstein Defendants”). In Pretrial Order No. 44, the Court proposed to have “two more trials, one dealing with the remaining Solo Capital-related cases and the other with ED&F-related cases.” Pretrial Order No. 44 (ECF 1419). As a consequence of Pretrial Order No. 51¹, however, the Court has consolidated the case involving the Goldstein Plan, which traded exclusively through ED&F Man Capital Markets, Ltd. (“ED&F”) for all eight of its trades and had zero communications or interactions with Solo Capital, with two cases involving Sterling Alpha LLC 401k Profit Sharing Plan and Sander Gerber Pension Plan, which traded almost exclusively through Solo Capital (six out of seven trades at issue in those cases involved Solo Capital and only one involved ED&F).

¹ Pursuant to Pretrial Order No. 51, the Court consolidated the following cases as the “Trial 3 Cases”: *Skatteforvaltningen v. The Goldstein Law Group PC 401(k) Profit Sharing Plan*, et al., 1:18-cv-05053, (the “Goldstein Action”), *Skatteforvaltningen v. Del Mar Asset Management Saving & Retirement Plan*, et al., 1:18-cv-5374 and *Skatteforvaltningen v. Federated Logistics LLC 401k*, et al., 1:18-cv-8655 (together, the *Freelove Actions*), and *Skatteforvaltningen v. Sterling Alpha LLC 401k Profit Sharing Plan*, et al., 1:18-cv-4894 and *Skatteforvaltningen v. Sander Gerber Pension Plan*, et al., 1:18-cv-4899 (together, the “*Doscas Actions*”).